

Robert Greene Sterne Jorge A. Goldstein David K.S. Cornwell Robert W. Esmond Tracy-Gene G. Durkin Michael B. Ray Robert E. Sokohl Eric K. Steffe Michael Q. Lee Steven R. Ludwig John M. Covert Linda E. Horner Robert C. Millonig Donald J. Featherstone Timothy J. Shea, Jr Michael V. Messinger Judith U. Kim Patrick E. Garrett
Jeffrey T. Helvey
Heidi L. Kraus
Eldora L. Ellison
Thomas C. Fiala
Donald R. Banowit
Peter A. Jackman
Jeffrey S. Weaver
Brian J. Del Buono
Edward W. Yee
Vincent L. Capuan
Virgil Lee Beaston
Theodore A. Wood
Elizabeth J. Haanes
Joseph S. Ostroff
Frank R. Cottingham
Rae Lynn P. Guest
Daniel A. Klein

May 4, 2006

Jason D. Eisenberg
Michael D. Specht
Tracy L. Muller
Jon E. Wright
LuAnne M. DeSantis
Ann E. Summerfield
Helene C. Carlson
Cynthia M. Bouchez
Timothy A. Doyle
Gaby L. Longsworth
Lori A. Gordon
Laura A. Vogel
Bryan S. Wade
Bashir M.S. Ali
Shannon A. Carroll
Matthew E. Kelley
Michelle K. Holoubek
Marsha A. Rose*

Christopher J. Walsh W. Blake Coblentz* James J. Pohl* Young Tang John T. Haran* Mark W. Rygiel

Registered Patent Agents
Karen R. Markowicz
Matthew J. Dowd
Katrina Yujian Pei Quach
Bryan L. Skelton
Robert A. Schwartzman
Victoria S. Rutherford
Simon J. Elliott
Julie A. Heider
Mita Mukherjee
Scott M. Woodhouse

Liliana Di Nola-Baron Peter A. Socarras Jeffrey K. Mills Danielle L. Letting Lori Brandes

Of Counsel Edward J. Kessler Kenneth C. Bass III Marvin C. Guthrie

*Admitted only in Maryland

*Admitted only in Virginia

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WRITER'S DIRECT NUMBER: (202) 772-8817 INTERNET ADDRESS: BWADE@SKGF.COM

Art Unit 2646

Attn: Mail Stop Amendment

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Re:

U.S. Utility Patent Application

Appl. No. 10/028,781; Filed: December 28, 2001

For: **IP Telephone System**Inventors: Fallahi *et al.*Our Ref: 1875.1270001

Sir:

Transmitted herewith for appropriate action are the following documents:

- 1. Credit Card Payment Form (PTO-2038) in the amount of \$120.00 to cover a one (1) month extension of time fee;
- 2. Petition for Extension of Time Under 37 C.F.R. § 1.136(a)(1);
- 3. Amendment and Reply Under 37 C.F.R. § 1.116; and
- 4. One (1) return postcard.

It is respectfully requested that the attached postcard be stamped with the date of filing of these documents, and that it be returned to our courier. In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

Sterne, Kessler, Goldstein & Fox PLLC. : 1100 New York Avenue, NW: Washington, DC 20005: 202.371.2600 f 202.371.2540: www.skgf.com

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The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.

Bryan S. Wade

Attorney for Applicants Registration No. 58,228

BSW:bac Enclosures

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Sterne, Kessler, Goldstein & Fox PLLC. : 1100 New York Avenue, NW: Washington, DC 20005: 202.371.2600 f 202.371.2540: www.skgf.com